

EXHIBIT

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The Nurturing Center
Safe Havens Budget
Fy 2008-2009

Consumables	4,731
Employee Wage	75,946
Equipment repair	134
Occupancy	4,116
Misc	235
Postage	157
Printing	18
Telephone and internet	1,264
Utilities	<u>1,213</u>
TOTAL	\$87,814

BIG SKY ON THE BIG SCREEN ACT

Aggregated Tax Credit Issued by Year

Data provided by the Montana Dept. of Revenue

Tax Year	Number of Productions	Approved Credit Amount	Credit Refunded	Unused Credit
2005	7	48,258	2,702	45,556
2006	15	213,192	191,446	21,746
2007	16	181,880	* 50,863	131,017
2008	22	28,729	**	28,729
Total		\$472,058	\$245,011	\$227,048

* 2007 refunds do not reflect a number of extensions granted for late filing

** 2008 filings not yet reported

The Big Sky on the Big Screen Act - Tax Impact Study for "A Plumm Summer"

When the movie "A Plumm Summer" was shot in Montana in the summer 2006, the production company spent over \$734,000 on such items as hotel rooms, meals, car and equipment rentals, and building materials. Payroll for the in-state employees, subcontractors and out-of-state workers totaled \$761,000. These activities impacted employment and tax collections in the state.

An additional 19 employees were supported by the expenditures associated with the filming of the movie. These included waiters and waitresses, retail sales personnel and even health care employees. These employees earned \$970,000 in wages and salaries and paid \$40,000 in individual income taxes. For those workers directly paid by the production company, they paid \$45,000 in individual income taxes.

A wide range of businesses realized increased sales from the production of the movie. In total, these businesses paid approximately \$3,100 in corporate taxes on the sales. Other taxes paid include the lodging taxes (4% and 3% for a total of 7%) and car rental taxes (4%). The total lodging taxes paid equaled \$6,700 while the car rental tax was \$1,500. With an average gasoline price of \$2.98 during the summer of 2006 plus Montana's gasoline tax 46.2 cents per gallons resulted in \$6,200 in gas tax collections. Lastly, business property taxes attributed to the expenditures from the production of the film equals \$52,000.

Over the duration of the filming, economic activity in the state increased by \$2.0 million. Economic activity is measured by the Gross Domestic Product of a state or the nation. In 2006, Montana's GDP was \$32.0 billion.

The table below summarizes the tax impact of 'A Plumm Summer.'

Tax Impact of Filming of the Movie "Plumm Summer"

Tax	Total
Individual Income Taxes	\$ 85,000
Property Taxes*	\$ 52,000
Corporate Profit Taxes	\$ 3,100
Lodging Tax	\$ 6,700
Car Rental Tax	\$ 1,500
Gasoline Tax	\$ 6,200
TOTAL TAX PAID	\$ 154,500
Total Estimated Tax Credit earned by the production company	\$ 137,300
Positive Tax Impact for Montana	\$ 17,200
* From IMPLAN	

Compiled by Census and Economic Information Center

Still Shoots:

Bosch Beaver.....	Will Brewster Photography	Livingston area-Emigrant, Paradise Valley	Jun
Going to the Sun Rally 2008.....	Will Brewster Photography	Statewide.....	Sep
H&M Clothing catalog.....	Joy Asbury Productions.....	Bozeman, Livingston, & West Yellowstone areas ..	Jun
HS Trask Shoes.....	Ennis; Livingston		Jul
IO donna magazine	RCS Periodicl Spa.....	Browning area; along Rocky Mountain Front.....	Sep
Lifestyle Portrait Shoot.....	Cosmopolitan magazine	Missoula	Nov
Recreational Boating and Fishing ...	Florida Caribbean Productions.....	Livingston area-Spring Creek, Paradise Valley	Jul
Self Magazine.....	Self Magazine	Big Sky	Mar
Shell Oil	Jake Mills Productions.....	Ft. Smith area-Crow Reservation; Red Lodge area ..	Aug
Stock Photo Shoot.....	Getty Images.....	Bozeman area.....	Aug
Western Horseman magazine	Will Brewster Photography	Yellowstone National Park.....	Aug

Television:

11th & Grant w/ Eric Funk.....	Montana PBS	Bozeman.....	Jun
The American Rancher.....	Spotlight Productions/RFD-TV.....	Hobson; Lewistown; Valier; Springdale	Aug; Oct
Beasts in the Garden.....	Montana PBS	Glacier Natl. Park-Granite Park Chalet.....	Sep
Daily Planet	Looking Glass Films/Discovery Canada ..	Glacier National Park.....	Oct
Dark Energy	Montana PBS	Various locations statewide.....	
Eaten Alive	Cineflix Productions/Animal Planet.....	Livingston area-Paradise Valley	Jul
Face The Nation interview.....	Out in the Cold Productions/CBS	Big Sky	Mar
The Huntley Way*.....	Stafford Films	Southeastern Montana.....	Nov
In-Fisherman	In-Fisherman Television.....	Glendive area	May
Modern Marvels	History Channel.....	Bozeman.....	Jun
My Big Redneck Wedding	Country Music Television.....	Laurel	Jun
Nature's Business.....	Out in the Cold Productions/BBC World ..	Stevensville	Jan
Planet Green.....	Authentic Ent/Discovery Channel	Missoula; Superior area.....	Jun
Political Campaign coverage	Looking Glass Films/NBC Network News..	Butte	Jun
Primal Quest.....	Big Sky		Jun
The Rachael Ray Show	Spotlight Productions	Billings.....	Nov
The Real World.....	RW Productions/MTV	Missoula.....	Jun
Road Tasted	Food Network.....	Bozeman area; Helena area	Jul
Secrets of the Dinosaur Mummy	Myth Merchant Films/Discovery Channel..	Malta area	Jun
Showdown	Looking Glass Films/HGTV	Missoula.....	Sep
Space Age.....	Out in the Cold Productions/BBC.....	Billings.....	Nov
The Weather Channel	Spotlight Productions	Billings.....	Oct
World's Greenest Homes.....	Discovery Channel.....	Flathead area-Lakeside	Jun

Industrial/Corporate:

American Trucking Association ...	Out in the Cold Productions	Billings.....	Jun
Merrill Lynch	Out in the Cold Productions	Billings.....	Jun
Montana Realtors Association.....	Catwalk Films/G&G Advertising.....	Helena.....	Apr
Mountain Mudd.....	Out in the Cold Prod/Maslow Media	Billings.....	Oct
National Education Association	Out in the Cold Productions	Butte	Jul
R-CALF USA.....	Out in the Cold Productions	Billings.....	Dec
Riverstone Health	Out in the Cold Productions	Billings.....	Aug
Success Profile*.....	Chisel Industries	Bozeman	Sep
Walmart Video	Out in the Cold Productions	Helena	Jan

Short Films:

Bridesmaid	Pen Pictures	Missoula.....	Apr
The Bunny Hole Ballout	Wyant Nelson	Bozeman	Dec
Disney Website Video	TurnHere	West Yellowstone	Jun
Masada.....	Ilse Marie Lee.....	Three Forks area.....	Jun
The Rowdy Boys	SheRoar Films.....	Pony; Nevada City.....	Mar
The Sunday Bell	Julius Robbins	Phillipsburg; Big Timber area	Sep

Videos:

Locati Architects*.....	Chisel Industries	Bozeman	Jul
National Education Association	Out in the Cold Productions	Butte	Jul
Paws Up Resort.....	Fig Media	Potomac.....	Sep

2008



PRODUCTIONS

PROJECTS BY TOURISM REGIONS*

Custer Country
16 Projects

Glacier Country
24 Projects

Gold West Country
18 Projects

Missouri River Country
3 Projects

Russell Country
7 Projects

Yellowstone Country
44 Projects

* some projects have multiple filming locations

2008 PRODUCTIONS

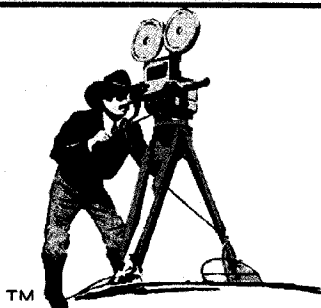
2008 Totals

Features	6
Commercials	24
Documentaries	16
Still Shoots	11
Television	23
Industrial/Corporate	9
Short Films	6
Videos	3

Total Productions..... 98

Estimated

Revenue\$6.8 million



On Location in MONTANA

Montana Film Office

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PRODUCTION	PRODUCTION CO.	LOCATION	MONTH
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Features:

The Best Bar in America*	Firewater Film Co.	various locations statewide	Aug-Nov
Call of the Wild*	Braeburn Entertainment	Lincoln; Phillipsburg	Feb
My Favorite Movie*	Dream Team Cinema	Helena	Jun
My Sister's Keeper*	Avery Pix/Warner Bros.	Glacier Natl. Park; Blackfeet Reservation-St. Mary area	Sep
The Vessel*	Yellowwood Films	Great Falls	Aug
The Wylds	Pilgrim Productions	Kalispell area	Oct-Nov

Commercials:

Best Western		Helena	Apr
Bosch*	The Joneses	Livingston area-Paradise Valley	Jun
BlueCross BlueShield	Flying Horse Communications	Butte area	Feb
Community Medical Center*	Loaded Pictures Inc.	Missoula; Condon area-Holland Lake	Sep
Dobeck Performance	Rev Media	Bozeman	Feb
First Security Bank*	Traction Films	Bozeman area	Jun
Ford*	Ranch Exit Films	Big Sky; Bozeman	Dec
Going to the Sun Rally 2008	Will Brewster Photography	Statewide	Sep
Jackpot Casino*	Chisel Industries	Bozeman	Mar
Locati Architects*	Chisel Industries	Bozeman	Apr
Montana Beef Council	Out in the Cold Productions	Billings	Feb
Native American PSA	North by Northwest	Great Falls area-First Peoples Buffalo Jump State Park	Apr
Northwestern Energy*	Traction Films	Bozeman; Helena; Judith Gap	Jul
Phillip Morris	Waymack and Crew	Clyde Park area	Sep
Pierce Flooring	Out in the Cold Productions	Missoula; Bozeman; Billings	Various
Red Ant Pants	Cindy Stillwell	Bozeman area	Apr
Riverstone Health*	Traction Films	Bozeman	Jun
Saab	HSI Productions	Browning; Dupuyer; Fairfield; St. Mary	Jun
St. Patrick's Hospital*	Chisel Industries	Missoula	Feb
Subaru Vignettes*	Stafford Films	Livingston area-Paradise Valley	Jul
Toyota*	Ranch Exit Films	Big Sky; Bozeman	Dec
Universal Athletics*	Chisel Industries	Bozeman	Jun
University of Montana*	Chisel Industries	Missoula	Sep-Nov
Velocity Athletics*	Chisel Industries	Bozeman	Oct

Documentaries:

America's Best Idea-Our National Parks	Florentine Films	Glacier Natl. Park-Swiftcurrent Lake	Sep
The Ancestry of Dogs	ITV Granada	Yellowstone National Park	Jan
Behind the Vault Door	Out in the Cold Productions	Missoula; Bozeman; Billings	May; Jun
The Butte Project*	MR Holdings LLC	Butte; Anaconda; Missoula	Various
Class C: The Only Game in Town	Class C, LLC	Reed Point; Twin Bridges; Scobey; Rocky Boy	Various
Denver	Electric Kinney Films	Butte	Jul
Great Divide Race-Movie 2008*	Wisden Films	Continental Divide route in Montana	Jun
How The West Was Lost	Open Mike Productions/BBC	Livingston	Jan
Jailed for Their Words	West of Kin Productions	Missoula; Helena; Red Lodge; Billings; Forsyth area	Various
Mississippi Queen	Pen Pictures LLC	Missoula	Apr-Aug
One Helluva Hand	Out in the Cold Productions	Jordan area; Billings area	Jul; Oct
Raging Planet II	Pioneer Productions	Bozeman area	Apr
Stand Alone Trucker	Public Road Productions	Statewide on I-90 and I-94	May
Suicide Intervention	G&G Advertising	Browning area-Blackfeet Reservation	Jul; Aug
Tour Divide	Tour Divide, LLC	Continental Divide route in Montana	Jun
World Heritage Sites	KZ Associates/Tokyo Broadcasting System	Yellowstone Natl. Park; Gardiner; West Yellowstone	Oct

* Certified Production-The Big Sky on the Big Screen Act

—continued on reverse—

THE BIG SKY
ON THE BIG SCREEN ACT
AN INCENTIVE FOR FILM PRODUCTION IN MONTANA

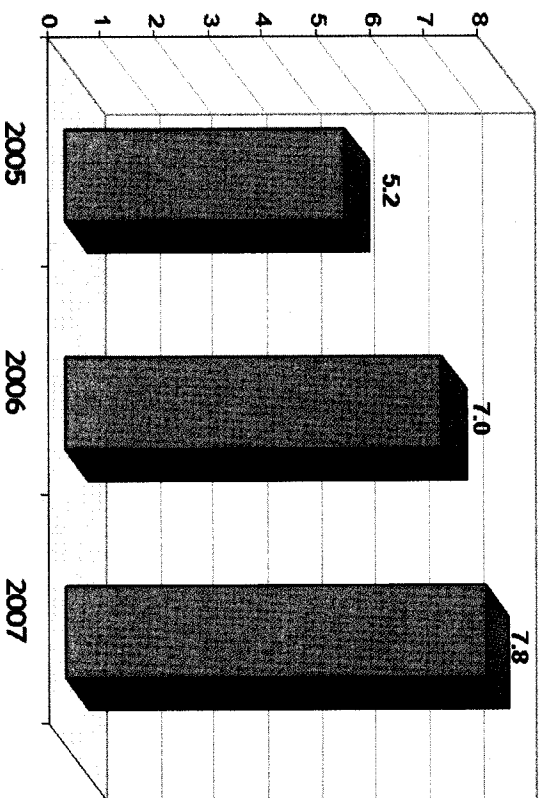
BIGGER SKIES. BIGGER EVERYTHING.



This exhibit
is a brochure
that can not
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the front cover
has been scanned
to aid in your
research

FILM PRODUCTION IN MONTANA

Montana Revenue From Filming:



*reflects only expenditures directly related to production costs; excludes personal expenditures by actors and crew members.

"The Big Sky on the Big Screen Act
was enacted in May 2005"

YEAR:	NUMBER OF FILM PRODUCTIONS:
2005	64
2006	86
2007	88

Businesses Directly Affected by Film Production:

- Air Cargo
- Air Charter—helicopter, fixed wing
- Antique Stores
- Appliance Dealers
- Art Supplies
- Banks
- Beepers/Mobile Phones
- Bookstores
- Business Machines: computers, copiers, fax machines
- Car Rentals
- Caterers
- Cleaners/Laundries
- Coffee Suppliers
- Computer Suppliers
- Costume Rentals
- Delivery Services
- Dumpsters
- Federal Express
- Florists
- Furniture Rental
- Gasoline Suppliers
- Grocery Stores
- Hardware Stores
- Health Clubs
- Heavy Equipment Rental
- Hotels
- Ice Suppliers
- Locksmiths
- Lumber Stores
- Medical—ambulances, doctors, chiropractors, dentists, masseurs, pharmacies
- Motor Homes/Trailers
- Office Supplies
- Photo Processing/Film
- Portable Toilets
- Printer Services
- Production Companies
- Recycling Centers
- Restaurants
- Security Companies
- Sign Makers
- Sporting Goods Stores
- Taxi Service
- Tents/Canvas Companies
- Video Rentals
- Water Suppliers

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For more information please contact Sten Iversen at the Montana Film Office

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Montana Film Production Economic Impact Fast Facts

- Since the passage of the Big Sky on the Big Screen Act in May of 2005, film production has left over **25 million** dollars in Montana's economy.
- When combined with the 13 million in indirect and induced impacts from this new money circulating in the economy, the total economic impact is **38 million** dollars. Montana's multiplier factor is a very conservative factor of 1.53.
- The employment effect of these productions is a total of **183 FTE** jobs per year in Montana, since the passage of the Big Sky on the Big Screen Act.
- There have been 66 productions certified for the Big Sky on the Big Screen Act since its passage. Forty-two of these, or **63%**, **have been Montana production companies** which means a greater tax benefit to the state. Twenty-five of these productions were certified in 2008.
- Film production **increased 34%** between 2005 and 2006, and we saw a healthy **12% increase** in 2007.
- Montana had six feature films shoot in 2008, and more than 90 additional television, commercial, and documentary projects.
- These productions take place statewide and bring economic development to all corners of the state. One of these films included last winter's re-make of Jack London's "**Call of the Wild**" which shot in Lincoln and Phillipsburg, and left almost **half a million dollars** in those small towns where the impact is felt firsthand by many of the residents.
- There were also films done by local Montana producers such as, "**The Best Bar in America**," a road movie which shot in **Hamilton, Missoula, Kalispell, Whitefish, the Seeley-Swan, Helmville, Great Falls, the Big Hole, and Ingomar**. There was also "**The Vessel**" which shot in Great Falls by a filmmaker who returned to Montana to produce Montana-made films after working years in Hollywood.
- There was also a major studio film, "**My Sister's Keeper**", starring Cameron Diaz which shot pivotal scenes for the film in Glacier National Park.
- In 2007, a film called "**Layover**" shot in the Belgrade Airport. The HBO production of "**Taking Chance**" left **1 million dollars** in Ennis and Bozeman in 2007. The independent production of a feature called "**A Fork in the Road**" left **another million** in Laurel, Livingston, and Bozeman in the fall of 2007. All of these projects chose Montana in part because of the Big Sky on the Big Screen Act.

U.S. Domestic Production Incentives Comparison Report

STATE	TYPE	BENEFIT	CAPS PER PROJECT / FUNDING PER YEAR	PROJECT CRITERIA	SALES / HOTEL EXEMPTIONS	SUNSET / REVIEW	OTHER CONSIDERATIONS
1 Michigan*	Refundable & Transferable Tax Credit	40% local spend; 30% for personnel; plus 2% for production in certain "core areas"; 30% of qualified personnel expenditures; 25% infrastructure investment tax credit	\$2M cap/person on compensation; no per picture or per yr maximum; \$20M annual cap for infrastructure investments	Minimum local spend = \$50,000 for direct production and qualifying personnel credit; \$100,000 for infrastructure investment prior to 1/1/09 and \$250,000 after 12/31/09	No / Yes	Annual Report (9/30/15 for infrastructure invest. credit)	Mostly union crewbase; several hundred crew members; talent can come from out-of-state and still qualify as a qualifying cost up to \$2M in compensation/person; building 3 new sound stages; loan program for productions available
2 Puerto Rico	Transferable Tax Credit	40% of local spend; for infrastructure projects, the lesser of 40% of the cash investment or 20% of the budget	50% of the cash invested as equity in the film project; \$15,000,000 per year	≥ 50% of principal photography must be local; min budget for short-subject films = \$100,000, for series = \$1M; infrastructure > \$5M	No / No	None	Crew directory available
3 Missouri	Transferable Tax Credit	35% local spend, excluding compensation > \$1,000,000 paid to any person	\$1,000,000/tax payer per year (1 project/tax payer); \$4,500,000 annual funding	Minimum local spend = \$50,000 if < 30 minutes and \$100,000 if > 30 minutes in length	No / No	11/28/13	Crew directory available
4 South Carolina*	Rebate	30% of local spend; 20% of all wages subject to withholding paid to actors; 10% wage rebate for non-resident crew up to \$3,500 per person	No project caps; annual funding of \$10M for wage rebate; 26% of admission tax collected for previous year for supplier rebate	Min local spend ≥ \$1,000,000 during tax yr	Yes / Yes	None	South Carolina has a crew base of 1.5 crews; South Carolina is a right-to-work state; Eight legislative bills are pending
5 New York	Refundable Tax Credit	30% local spend (paid in a single yr); 4% - 5% of eligible investment credit base	\$60,000,000 annual allotment on first come, first served basis; \$75M in 2009, 85M in 2010	75% of production expenditures or 75% of production days must occur in New York	Yes / No	12/31/13	Substantial crew base, especially in New York City
6 Connecticut	Transferable Tax Credit	30% of production expenses; 10% - 20% of qualifying infrastructure investment; 30% of qualifying digital animation production expenses	Compensation is capped at \$15M per person; No project caps; digital animation production credit is capped at \$15M per yr	Minimum spend for the production expense credit is > \$50,000 per year	Yes / Yes	Annual Review	Connecticut has over 120 union members residing in the state; Sales tax relief available
7 Illinois	Transferable Tax Credit	30% of local spend, plus 15% of the Illinois labor expenditures in specially designated areas of high poverty and high unemployment	Compensation not to exceed \$100,000 / resident employee; no project or funding caps	Minimum local spend > \$50,000 for productions < 30 min; > \$100,000 for productions ≥ 30 min	No / Yes	None	Large crew base mainly in Chicago area.
8 Alaska	Transferable Tax Credit	30% on local spend; an additional 10% for Alaska based crew services; 2% for expenditures in a rural area, and 2% for expenditures between 10/1 & 3/30	Aggregate tax credits ≤ \$100,000,000	Minimum local spend = \$100,000 over a 2 year period	NA/NA	Exhaustion of cap OR 7/1/13	Crew directory available
9 West Virginia	Transferable Tax Credit	27% of local spend and an additional 4% if ≤ 10 residents employed full time, for total of 31% (this total will reduce to 26% beginning 1/1/10)	No per project cap; \$10,000,000 annual funding	Minimum local spend = \$25,000	Yes / Yes	Review every 2 yrs	Loan-out corporations must pay WV income tax on payments received; crew directory available
10 Maryland	Rebate	25% of local spend	No per project cap; \$4M program budget for FY08	Minimum local spend = \$500,000; > 50% of production must be local	Yes / No	None	Over 650 IATSE members, over 3,000 SAG members; crew directory available
11 Mississippi	Rebate	20% on local spend; 20% of payroll paid to nonresidents and 25% of payroll paid to residents	Cap of \$1M on resident and non-resident payroll; 8M cap/project; \$20M fiscal yr cap	Minimum local spend = \$20,000 in base investment and/or local payroll	Yes / No	None	Most crew base resides out-of-state; Mississippi is a right-to-work state
12 New Mexico	Refundable Tax Credit	25% of local spend	\$5M cap per project on the credit for all "performing artists" compensation; no other projects or funding caps	None	Yes / No	None	Loan program for productions available; 1,900 crew members deep statewide
13 Wisconsin	Refundable Tax Credit	25% of local spend	\$25,000 /person cap for resident employee payroll credit; No project or funding caps	Minimum local spend for productions ≥ 30 min = \$100,000; \$50,000 for productions < 30 min	Yes / No	None	80 to 120 IATSE crew members who can work as locals
14 Massachusetts	Transferable Tax Credit (partially refundable)	25% of payroll in the state (excluding persons paid ≥ \$1,000,000); no 50% test for payroll credit; and 25% of local spend (including salaries ≥ \$1,000,000) if > 50% in-state prod expenses or ≥ 50% in-state principal photography. (An accountant's report or an audit is required for film credit applications with at least \$250K of qualified expenses)	No caps per project; no per hire per project	Minimum local spend = \$50,000	Yes / No	12/31/22	3 deep statewide; Payments to a loan-out corporation; City of Plymouth will be building a full-scale studio
15 Louisiana	Transferable Tax Credit (partially refundable)	25% local spend, and 10% of resident payroll, if ≤ \$1,000,000; 40% of investment > \$300,000 in state-certified infrastructure projects; plus a 3% rebate for production in the Parish (county)	Infrastructure credit is capped at \$25,000,000 per project; no caps for the investor tax credits; \$100,000 cap/project for new productions in Jefferson Parish; \$115,000 cap/project for subsequent productions	Minimum local spend > \$300,000; Minimum local spend in Jefferson Parish = \$150,000	No / No	Investor tax credits are not time limited; infrastructure credit expires on 12/31/08	Investor tax credit decreases to 20% for projects after June 2010 and to 15% for projects after June 2012; 8-9 Deep Statewide; Louisiana is a right-to-work state
16 Pennsylvania	Transferable Tax Credit	25% of local spend; (\$75M is available for the fiscal yr beginning July 1)	\$15M per project cap on comp; \$75M annual funding cap	Minimum local spend ≥ 60% of the budget	No / Yes	None	Loan-out companies must be registered in PA; Crew directory
17 Rhode Island	Transferable Tax Credit	25% of local spend	No project cap; annual cap of \$15M	> 51% of principal photography days must be local; minimum budget = \$300,000	No / No	None	Most crew base, if any, working in Rhode Island reside out-of-state

	STATE	TYPE	BENEFIT	CAPS PER PROJECT / FUNDING PERCENT	PROJECT CRITERIA	SALES / HOTEL EXEMPTIONS	SUNSET / REVIEW	CONSIDERATIONS
18	Iowa	Transferable Tax Credit	25% of local spend on eligible projects; 25% of investment in registered projects	The investor's 25% credit of the eligible spend is capped at each investor's pro rata share of amount	Projects with a minimum local spend ≥ \$100,000 to residents or lowa-based business; labor and personnel = below-the-line	No / Yes	None	Most crew base, if any, working in lowa reside out-of-state; lowa is a right-to-work state
19	Oregon	Rebate	20% of local spend (other than wages); Up to 16.2% of wages paid (residents and non-residents and exclude entire compensation if Oregon comp. > \$1M per individual)	No per project cap; \$5,000,000 annual funding cap for the OPIF; no annual funding cap for 6.2% GOLR	Minimum local spend = \$750,000 for OPIF; minimum local spend = \$1,000,000 for GOLR	**NA / Yes	12/31/11	2 deep statewide; crew directories available; Loan-out companies must be registered in Oregon
20	Washington	Rebate	20% of local spend	Compensation of resident cast and crew capped at \$250K; \$3,500,000 per year annual funding	Minimum local spend = \$500,000 for feature films, \$300,000 for television productions, \$150,000 for commercials	Yes / Yes	None	Two-deep crewbase; Most crew base, if any, reside out-of-state
21	Idaho	Rebate	20% of local spend	Capped at \$500,000 per production; Not funded yet	\$200,000 minimum local spend	Yes / Yes	6/30/14	From 7/1/08 to 6/30/10 20% of crew must be Idaho residents; Crew directory is available; Idaho is a right-to-work state
22	Minnesota	Rebate	15% - 20% of local spend	\$1,299,000 remains available as of August 13, 2007, through June 30, 2009	Minimum local spend = \$5,000,000 within a 12 month period	Yes / Yes	6/30/09	Crew directory available
23	Arizona	Transferable Tax Credit	20% of local spend between \$250,000 and \$1,000,000; 30% of production local spend > \$1,000,000; 15% of base investment in infrastructure projects	\$7,000,000 per project in 2008, \$8,000,000 per project in 2009, and \$9,000,000 per project in 2010; funding - 50M for 2008, 60M for 2009, and 70M for 2010	Minimum local spend = \$250,000 in 24 months; 50% of full-time employees = residents in 2008-2010	Yes / No	12/31/10	2.5 crews deep statewide for large motion pictures; Crew directory available; Arizona is a right-to-work state
24	Georgia	Transferable Tax Credit	20% of local spend, plus and additional 10% if the qualified production activities include a "qualified Georgia promotion"	\$500,000 per person/project cap on W-2 salaries; no cap on compensation paid to loan-outs; no project or funding caps	Minimum local spend = \$500,000	Yes / No	None	4,620 crew members deep statewide; Right-to-work state
25	New Jersey	Transferable Tax Credit	20% of local spend and digital media production spend	Cannot reduce tax liability by > 50%; \$10,000,000 per year	≥ 60% of total spend (excl. post-production) must be local; local digital media content production expenses must be ≥ \$2,000,000	Yes / Yes	6/30/15	Large crew base mainly from NYC; loan program for productions available
26	Tennessee	Grant & Refundable	13% to 17% of local spend and an additional 15% refund for local headquarters; additional 2% if ≥ 25% of cast and/or crew are resident; additional 2% if ≥ \$20,000 spent during post on qualifying music	Compensation for above-the-line personnel capped at \$100,000 per function; cap on additional 2% rebate on music of \$100,000; funded by gifts/grants/approp and 17M available on 6/1/08	Minimum local spend within 12 months of \$500K if headquartered out-of-state, \$200K if within; \$1M local spend to qualify for the headquarters rebate	Yes / Yes	None	Crew directory is available; No state income tax; Tennessee is a right-to-work state
27	Florida*	Rebate	15% of local spend (10% for digital media projects); 5% bonus if 75% of production days in Florida between June 1st and November 30th; 2% family-friendly bonus	Cap on residents' compensation of \$400,000 for general and indie productions and \$200,000 for digital media production; \$5M annual fund	≥ 50% of cast and below-the-line crew must be residents; local spend = \$625,000 for general production projects	Yes / No	Annual Report	Substantial crew bases in Miami and Orlando; Florida is a right-to-work state
28	Utah	Rebate	15% of local spend	\$500,000 per project; \$5,500,000 for FY 09	Minimum local spend = \$1,000,000	Yes / Yes	None	Crew directory available; Utah is a right-to-work state
29	Hawaii	Refundable Tax Credit	15% of local spend in Hawaiian counties with a population ≥ 700,000 and 20% of spend in Hawaiian counties with a population < 700,000	\$8,000,000 per project; no annual cap	Minimum local spend = \$200,000	No / No	12/31/15	Adequate crew base; crew directory available; Loan-out companies must register to do business
30	North Carolina*	Refundable Tax Credit	15% of local spend	Cap of \$1M on compensation; cap of \$7,500,000 per feature film; no other caps	Minimum local spend = \$250,000	Yes / Yes	12/31/13	2,000 crew members deep statewide; North Carolina is a right-to-work state; House Bill 2511 will increase the film credit from 15% to 20% on or after 1/1/09
31	Indiana	Refundable Tax Credit	15% of production expenditures for productions based on agreement with IEDC.	No per project cap; \$5M annual funding per year	Theatrical and television projects must incur or make production expenditures ≥ \$100,000	Yes / Yes	12/31/11	Crew directory available
32	Wyoming	Rebate	12% to 15% of local spend	No per project cap; \$2,000,000 appropriated fund	Minimum local spend = \$500,000	No / Yes	6/30/2011 (Annual)	Wyoming is a right-to-work state
33	Montana	Refundable Tax Credit	14% of residents' wages (up to \$50,000 each); 9% of local spend (eligible expenditures must be paid in full before credit is claimed)	No project or annual caps	No minimum spend; certification	**NA / Yes	12/31/09	MT has 300 freelance crew members in almost every physical production job category, and a full service grip & electric rental house

STATE	TYPE	BENEFIT	CAPS PER PROJECT FUNDING PER YEAR	PROJECT CRITERIA	SALES / HOTEL EXEMPTIONS	SUNSET / REVIEW	OTHER CONSIDERATIONS
34 Oklahoma*	Rebate	5% to 15% of local spend	\$5,000,000 per year	Minimum budget for film ≥ \$500,000 and ≥ \$300,000 = local spend; ≥ \$250,000 to meet requirements if local spend ≥ \$300,000; if budget ≥ \$5,000,000 or ≥ 50% of crew is resident = 15%; 10% if 25% to 49% of crew are resident; 5% if < 25% crew is res. Minimum local spend = \$100,000 for local companies; \$1,000,000 for out of state companies; ≥ 75% of budget in state	Yes / No	None	2 crews deep for smaller non-union independent films (<\$10,000,000); no union crew because Oklahoma is a right-to-work state; Effective 7/1/09, digital media facilities are added, minimum spend is reduced, and credit is increased by 2% if \$20,000 is used for music/recording
35 Colorado*	Cash Rebate	10% of local spend	2007-2008 FY funding set at \$600,000	Minimum local spend = \$250,000 in 12 consecutive months (excluding wages > \$1,000,000)	No / Yes	7/1/17	Most crew located in Metro Denver area; Proposed legislation to add a 20% transferable credit
36 Maine	Wage Rebate	10% on non-residents; 12% on residents	No caps on projects or funding; wages are capped at \$1,000,000 per person	Performance-based incentive that provides cash rebate at the Governor's discretion	Yes / Yes	None	Most crew base, if any, working in Maine reside out-of-state
37 Virginia	Rebate	Discretionary cash rebate	Based on funding appropriated by General Assembly; fiscal year funding ending June 2009 is \$200,000	Minimum local spend = \$1M for film or tv, or \$100,000 for commercials; ≥ 70% of cast and crew must be residents; ≥ 80% of moving image must be filmed locally	Yes / Yes	None	2 deep statewide; Virginia is a right-to-work state
38 Texas	Grant	5% of local spend, including residents' wages; if ≥ 25% of filming days are in "underused areas" the grant is increased by 1.25%	Caps: \$2M for film, \$2.5M for tv, 200K for commercial, 250K for digital interactive media; salaries are capped at \$100K per worker/episodic tv, and \$50K per worker on all other projects; \$11M annual fiscal year funding	Minimum local spend = \$500,000, and must film for 5 or more days in the District	Yes / Yes	None	Crew directory available; crew bases mostly in Dallas and Austin; Texas is a right-to-work state
39 District of Columbia	Grant	The lesser of 10% of local spend, or 100% of the sales and use taxes paid to the District on expenses	\$1,600,000 per year		No / No	Annual Review	Crew directory available
40 Kentucky	Refundable Tax Credit	6% sales and use tax on expenditures made in connection with the production			Yes/Yes		
41 Kansas	Refundable / Non-Transferable Tax Credit	30% of local spend (but non-refundable/non transferable tax credit)	\$2,000,000 per year	Minimum spend if ≤ 30 minutes > \$50,000; > \$100,000 if > 30 minutes	No / Yes	12/31/12	1.5 - 2 deep statewide; Right-to-work state; Loan-out company must be subject to Kansas income tax
42 California*		California serves as the production hub of the U.S. which has an affect on its overall ranking			Yes / Yes		Free permits & no location fees for CA state properties; Assembly Bill 1696 has been proposed
43 South Dakota					Yes / Yes		Right-to-work state
44 Vermont					Yes / Yes		
45 Nevada					No / Yes		No personal income tax
46 Arkansas					Yes / No		
47 Delaware					**NA/ No		
48 New Hampshire					No / Yes		Legislative Bill 235 was indefinitely postponed on April 17, 2008
49 Nebraska*					No / Yes		House Bill 196 (to authorize a 25% transferable income tax credit) was vetoed, but the Gov. announced support for a new film tax credit proposal to be introduced.
50 Ohio*					No / Yes		
51 North Dakota					No / Yes		
52 Alabama					No / No		Legislation didn't survive the 2008 session
U.S. Federal*	Immediate Deduction	100% of the production cost (if eligibility requirements are met)	\$15,000,000	Production cost ≤ \$15M (\$70M if incurred in designated low-income areas); ≥ 75% of total compensation must be for services performed in the U.S.		12/31/09	Effort is underway to extend this legislation and possibly improve it

* Pending Legislation

** State does not impose sales and use tax